



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLFAX MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**When was utility organized?** 12/31/1959**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOHN JAHR**Title:** VILLAGE CLERK-TREASURER**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 3311**Fax Number:** (715) 962 - 3311**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** ERIC M. DAVIDSON, CPA**Title:** SUPERVISOR**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001**Fax Number:** (715) 834 - 2774**E-mail Address:** ericdavidson@wjbcpa.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** GREGORY LARSON**Title:** VILLAGE TRUSTEE**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 3311**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ERIC M DAVIDSON, CPA**Title:** SUPERVISOR**Office Address:** W.J. BAUMAN ASSOCIATES, LTD

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001**Fax Number:** (715) 834 - 2774**E-mail Address:** ericdavidson@wjbcpa.com**Date of most recent audit report:** 2/20/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL R. BOYD**Title:** UTILITY SUPERINTENDENT**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 4441**Fax Number:** (715) 962 - 3311**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR RICHARD JOHNSON

MR GREGORY LARSON

NR PAUL WITTROCK

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 12/31/2001

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	298,684	297,279	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	133,911	136,670	<b>2</b>
Depreciation Expense (403)	66,248	65,417	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	38,525	39,717	<b>5</b>
<b>Total Operating Expenses</b>	<b>238,684</b>	<b>241,804</b>	
<b>Net Operating Income</b>	<b>60,000</b>	<b>55,475</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>60,000</b>	<b>55,475</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	16,840	17,798	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>16,840</b>	<b>17,798</b>	
<b>Total Income</b>	<b>76,840</b>	<b>73,273</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>76,840</b>	<b>73,273</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	2,500	3,833	<b>13</b>
Amortization of Debt Discount and Expense (428)		0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>15</b>
Interest on Debt to Municipality (430)	0		<b>16</b>
Other Interest Expense (431)	0		<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>2,500</b>	<b>3,833</b>	
<b>Net Income</b>	<b>74,340</b>	<b>69,440</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	647,447	580,341	<b>19</b>
Balance Transferred from Income (433)	74,340	69,440	<b>20</b>
Miscellaneous Credits to Surplus (434)	0		<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>22</b>
Appropriations of Surplus--Debit (436)	4,614	2,334	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>717,173</b>	<b>647,447</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
WATER UTILITY	5,600	4
SEWER UTILITY	11,240	5
<b>Total (Acct. 419):</b>	16,840	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	4,614	11
<b>Total (Acct. 436)--Debit:</b>	4,614	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	185,532	0	113,152	0	<b>298,684</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	828				<b>828</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>184,704</b>	<b>0</b>	<b>113,152</b>	<b>0</b>	<b>297,856</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,171,519	3,125,216	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	844,860	816,167	<b>2</b>
<b>Net Utility Plant</b>	<b>2,326,659</b>	<b>2,309,049</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	2,077	2,493	<b>6</b>
Special Funds (125)	166,015	180,228	<b>7</b>
<b>Total Other Property and Investments</b>	<b>168,092</b>	<b>182,721</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	246,351	217,109	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	66,043	65,150	<b>11</b>
Other Accounts Receivable (143)	0	46	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	78,991	77,949	<b>14</b>
Materials and Supplies (150)	10,937	10,768	<b>15</b>
Prepayments (165)	9,309	2,131	<b>16</b>
Other Current and Accrued Assets (170)	2,780	3,315	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>414,411</b>	<b>376,468</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,909,162</b>	<b>2,868,238</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,312,811	1,312,811	<b>21</b>
Appropriated Earned Surplus (215)	76,311	71,697	<b>22</b>
Unappropriated Earned Surplus (216)	717,173	647,447	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,106,295</b>	<b>2,031,955</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	30,000	60,000	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>30,000</b>	<b>60,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	7,197	4,590	<b>28</b>
Payables to Municipality (233)	37,391	42,914	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	500	1,000	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>45,088</b>	<b>48,504</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	727,779	727,779	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,909,162</b>	<b>2,868,238</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,843,930	1,327,589	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,843,930</b>	<b>1,327,589</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	295,677	549,183	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>295,677</b>	<b>549,183</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,548,253</b>	<b>778,406</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	277,477	538,690			<b>816,167</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,746	29,502			<b>66,248</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	472	(472)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,763	1,763			<b>3,526</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>38,981</b>	<b>30,793</b>	<b>0</b>	<b>0</b>	<b>69,774</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,126	19,535			<b>39,661</b>	<b>15</b>
Cost of removal	655	765			<b>1,420</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>20,781</b>	<b>20,300</b>	<b>0</b>	<b>0</b>	<b>41,081</b>	<b>19</b>
<b>Balance End of Year</b>	<b>295,677</b>	<b>549,183</b>	<b>0</b>	<b>0</b>	<b>844,860</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.04%	2.40%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,937	10,768	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>10,937</u>	<u>10,768</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,312,811	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>1,312,811</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER MORTGAGE REVENUE BONDS	09/22/1982	09/01/2002	5.00%	30,000	1
<b>Total Bonds (Account 221):</b>				<b>30,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	36,425	2
Charged electric department expense		3
Charged sewer department expense	2,101	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>38,526</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,138	7
PSC Remainder Assessment	358	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT	35,030	9
<b>Total payments and other debits</b>	<b>38,526</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SEWER MORTGAGE REVENUE BONDS	1,000	2,500	3,000	500	1
<b>Subtotal</b>	<b>1,000</b>	<b>2,500</b>	<b>3,000</b>	<b>500</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,000</b>	<b>2,500</b>	<b>3,000</b>	<b>500</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	381,153			346,626		<b>727,779</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>381,153</b>	<b>0</b>	<b>0</b>	<b>346,626</b>	<b>0</b>	<b>727,779</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	2,077	2
<b>Total (Acct. 124):</b>	<b>2,077</b>	
<b>Special Funds (125):</b>		
C.D. BOND AND INTEREST SINKING FUND ON REVENUE BONDS	45,604	3
SEWER SYSTEM CONSTRUCTION - C.D.	37,297	4
BOND AND INTEREST FUND - LAGOON	21,819	5
DEPRECIATION FUND - LAGOON	40,414	6
LAGOON EQUIPMENT REPLACEMENT FUND	20,881	7
<b>Total (Acct. 125):</b>	<b>166,015</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,048	9
Electric		10
Sewer (Regulated)	30,207	11
<b>Other (specify):</b>		
RECYCLING FEES TO BE COLLECTED ON BEHALF OF THE MUNICIPALITY	3,788	12
<b>Total (Acct. 142):</b>	<b>66,043</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION CHARGE	63,262	16
2001 SANITARY SEWER CHARGE	2,000	17
SPECIAL ASSESSEMENT ON 2001 TAX ROLL	590	18
DELINQUENT ACCOUNTS PLACED ON TAX ROLL	13,139	19
<b>Total (Acct. 145):</b>	<b>78,991</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,122	20

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID ENGINEERING FEES	7,187	21
<b>Total (Acct. 165):</b>	<b>9,309</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
RECYCLING FORFEITED DISCOUNTS	57	24
AMOUNTS DUE TO GENERAL FUND FOR ASH STREET PROJECT COSTS	2,304	25
2000 PROPERTY TAX EQUIVALENT	35,030	26
<b>Total (Acct. 233):</b>	<b>37,391</b>	
<b>Other Deferred Credits (253):</b>		
NONE		27
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,833,385	0	1,314,982	0	<b>3,148,367</b>	<b>1</b>
Materials and Supplies	10,852	0	0	0	<b>10,852</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	286,577	0	543,936	0	<b>830,513</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	381,153	0	346,626	0	<b>727,779</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,176,507</b>	<b>0</b>	<b>424,420</b>	<b>0</b>	<b>1,600,927</b>	
Net Operating Income	35,566	0	24,434	0	<b>60,000</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.02%</b>	<b>N/A</b>	<b>5.76%</b>	<b>N/A</b>	<b>3.75%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,312,811	1
Appropriated Earned Surplus	74,004	2
Unappropriated Earned Surplus	682,310	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,069,125</b>	
<b>Net Income</b>		
Net Income	74,340	5
<b>Percent Return on Proprietary Capital</b>	<b>3.59%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

N/A

**3. Extensions of service.**

N/A

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

January 3, 2003

Mr. John Jahr, Village Clerk-Treasurer  
Colfax Municipal Water and Sewer Utility  
P.O. Box 417  
613 Main Street  
Colfax, WI 54730-0417

Dear Mr. Jahr:

2001 Analytical Review DWCCA-1270-ELE

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. On page W-17 you report three 6-inch meters that are classified as "public authority". These meters were not tested. Six-inch meters that are in use are to be tested annually. In the future, please test these meters or report in the schedule footnotes why they were not tested.

2. Also on page W-17 you report a 2-inch residential meter. In the future, please explain in the schedule footnotes why a 2-inch meter is classified residential.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\Colfax.dc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	183,222	1
<b>Total Sales of Water</b>	<b>183,222</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,482	2
Other Water Revenues (474)	828	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,310</b>	
<b>Total Operating Revenues</b>	<b>185,532</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	48,198	5
General Operating Expenses (680-690)	28,598	6
<b>Total Operation and Maintenance Expenses</b>	<b>76,796</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	36,746	7
Amortization Expense (404)		8
Taxes (408)	36,424	9
<b>Total Other Operating Expenses</b>	<b>73,170</b>	
<b>Total Operating Expenses</b>	<b>149,966</b>	
<b>NET OPERATING INCOME</b>	<b>35,566</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	8	50	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>8</b>	<b>50</b>	
Metered Sales to General Customers (461)				
Residential	370	17,635	78,626	4
Commercial	64	6,689	24,410	5
Industrial	3	1,801	3,733	6
<b>Total Metered Sales to General Customers (461)</b>	<b>437</b>	<b>26,125</b>	<b>106,769</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	11	4,167	13,141	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>450</b>	<b>30,300</b>	<b>183,222</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,262	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>63,262</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,482	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,482</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	828	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>828</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	12,709	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,563	3
Chemicals (630)	6,511	4
Supplies and Expenses (640)	2,854	5
Repairs of Water Plant (650)	18,645	6
Transportation Expenses (660)	916	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>48,198</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,465	8
Office Supplies and Expenses (681)	998	9
Outside Services Employed (682)	4,396	10
Insurance Expense (684)	3,166	11
Employees Pensions and Benefits (686)	11,976	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	597	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>28,598</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>76,796</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	ALL CHARGED TO WATER EXCEPT AS ALLOCATED TO SEWER	35,030	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF METER EXPENSE CHARGED TO SEWER	371	<b>2</b>
<b>Net property tax equivalent</b>		<b>34,659</b>	
Social Security	BASED ON WAGES ALLOCATED TO EACH DEPARTMENT	1,543	<b>3</b>
PSC Remainder Assessment	BASED ON PROPORTION OF WATER AND SEWER REVENUES	222	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>36,424</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.202151				3
County tax rate	mills		7.564586				4
Local tax rate	mills		10.828520				5
School tax rate	mills		7.671141				6
Voc. school tax rate	mills		1.839544				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.105942</b>				10
Less: state credit	mills		1.422439				11
<b>Net tax rate</b>	mills		<b>26.683503</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.828520</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.510685</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.339205</b>				17
<b>Total Tax Rate</b>	mills		<b>28.105942</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.723662</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.683503</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.309840</b>				21
Utility Plant, Jan. 1	\$	<b>1,822,841</b>	1,822,841				22
Materials & Supplies	\$	<b>10,768</b>	10,768				23
<b>Subtotal</b>	\$	<b>1,833,609</b>	<b>1,833,609</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>1,833,609</b>	<b>1,833,609</b>				26
Assessment Ratio	dec.		0.989359				27
<b>Assessed Value</b>	\$	<b>1,814,098</b>	<b>1,814,098</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.309840</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,030</b>	<b>35,030</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>35,030</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	122,480		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>154,106</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,382	3,300	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	77,581		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,228		20
<b>Total Pumping Plant</b>	<b>94,191</b>	<b>3,300</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,722		23
<b>Total Water Treatment Plant</b>	<b>4,722</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	555		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>154,106</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,682	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,581	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,228	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>97,491</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,722</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			555	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	439,131		26
Transmission and Distribution Mains (343)	808,360	12,196	27
Fire Mains (344)			28
Services (345)	169,812	11,651	29
Meters (346)	38,857	1,837	30
Hydrants (348)	91,252		31
Other Transmission and Distribution Plant (349)	1,466		32
<b>Total Transmission and Distribution Plant</b>	<b>1,549,433</b>	<b>25,684</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	4,585		36
Transportation Equipment (373)	9,941	12,231	37
Other General Equipment (379)	5,341		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>20,389</b>	<b>12,231</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,822,841</b>	<b>41,215</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,822,841</b>	<b>41,215</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			439,131	26
Transmission and Distribution Mains (343)	7,747		812,809	27
Fire Mains (344)			0	28
Services (345)	1,507		179,956	29
Meters (346)	931		39,763	30
Hydrants (348)			91,252	31
Other Transmission and Distribution Plant (349)			1,466	32
<b>Total Transmission and Distribution Plant</b>	<b>10,185</b>	<b>0</b>	<b>1,564,932</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			522	35
Computer Equipment (372.1)			4,585	36
Transportation Equipment (373)	9,941		12,231	37
Other General Equipment (379)			5,341	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>9,941</b>	<b>0</b>	<b>22,679</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,126</b>	<b>0</b>	<b>1,843,930</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>20,126</b>	<b>0</b>	<b>1,843,930</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,299	3,299	1
February			2,979	2,979	2
March			3,543	3,543	3
April			3,683	3,683	4
May			3,549	3,549	5
June			3,189	3,189	6
July			4,294	4,294	7
August			3,630	3,630	8
September			3,043	3,043	9
October			3,040	3,040	10
November			3,065	3,065	11
December			3,214	3,214	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>40,528</b>	<b>40,528</b>	
Less: Water sold				30,300	13
Volume pumped but not sold				10,228	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				850	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				850	19
Volume pumped but unaccounted for				9,378	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				333	23
Date of maximum: 4/10/2001					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 7/7/2001					27
Total KWH used for pumping for the year				90,902	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
609 MAIN STREET	#1	233	10	345,600	Yes	<b>1</b>
890 HIGH STREET	#2	207	12	345,600	Yes	<b>2</b>
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#2 STANDBY	<b>1</b>
Location	#1	#2	#2	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	<b>5</b>
Year Installed	1996	1996	1959	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	240	250	240	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	<b>10</b>
Year Installed	1996	1996	2000	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	20	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3			<b>14</b>
Location	#3			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	FAIRBANKS			<b>18</b>
Year Installed	1984			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	325			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>23</b>
Year Installed	1984			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	40			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	PEDESPHERE		<b>1</b>
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
Year constructed	1996		<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>6</b>
Elevation difference in feet (See Headnote 3.)	150		<b>7</b>
Total capacity in gallons (actual)	150,000		<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>11</b>
Filters, type (gravity, pressure, other, none)			<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>14</b>
Is water fluoridated (yes, no)?	N		<b>15</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.000	500				500	1
M	D	2.000	1,402				1,402	2
A	D	4.000	3,193				3,193	3
M	D	4.000	6,534				6,534	4
M	D	6.000	19,108	486	486		19,108	5
P	D	6.000	26				26	6
M	D	8.000	19,009				19,009	7
P	D	8.000	438				438	8
M	D	10.000	488				488	9
Total Within Municipality			50,698	486	486	0	50,698	
Total Utility			50,698	486	486	0	50,698	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	421	4	4		421		1
M	1.000	18				18		2
M	1.250	1				1		3
M	1.500	1				1		4
M	2.000	7				7		5
M	3.000	2				2		6
M	4.000	1				1		7
<b>Total Utility</b>		<b>451</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>451</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	462	12	12		462	14	1
1.000	22				22		2
1.250	1				1		3
1.500	1				1		4
2.000	9				9		5
3.000	2				2		6
4.000	1				1		7
6.000	3				3		8
<b>Total:</b>	<b>501</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>501</b>	<b>14</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	367	46	3	5		41	462	1
1.000	1	15		2		4	22	2
1.250		1					1	3
1.500		1					1	4
2.000	1	2	1	3		2	9	5
3.000				2			2	6
4.000				1			1	7
6.000				3			3	8
<b>Total:</b>	<b>369</b>	<b>65</b>	<b>4</b>	<b>16</b>	<b>0</b>	<b>47</b>	<b>501</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	70				70	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	105
Number of distribution valves operated during year:	35

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 630 - This is up by \$2,396 due to additional chemicals purchased in 2001.

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### Water Utility Plant in Service (Page W-08)

Account 373 - This is the 1/2 cost of a new truck used for the water and sewer utility. This was financed with utility cash reserves that were accumulated for this purpose.

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### Water Mains (Page W-15)

Account 343 and 345 - These are costs associated with a street improvement project on Evergreen Street. These are replacements of water and sewer main, along with the applicable costs related to services (traps, valve boxes, manholes, etc...). No new services were added with this project, nor were any removed. This was financed with revenues provided from utility operations.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	109,245	1
<b>Total Sewage Operating Revenues</b>	<b>109,245</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,350	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	557	5
Miscellaneous Operating Revenues (635)	2,000	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>3,907</b>	
<b>Total Operating Revenues</b>	<b>113,152</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	22,584	8
Maintenance Expenses (831-834)	5,230	9
Customer Accounting & Collection Expenses (840-843)	6,719	10
Administrative and General Expenses (850-857)	22,582	11
<b>Total Operation and Maintenance Expenses</b>	<b>57,115</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,502	12
Amortization Expense (404)		13
Taxes (408)	2,101	14
<b>Total Other Operating Expenses</b>	<b>31,603</b>	
<b>Total Operating Expenses</b>	<b>88,718</b>	
<b>NET OPERATING INCOME</b>	<b>24,434</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	370	17,635	75,124	1
Commercial Revenues	64	6,689	22,414	2
Industrial Revenues	3	1,801	498	3
Revenues from Public Authorities	11	4,167	11,209	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>448</b>	<b>30,292</b>	<b>109,245</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>448</b>	<b>30,292</b>	<b>109,245</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,350	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,350</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
RENT FOR USE OF SEWER JETTER	557	5
<b>Total Rent from Sewerage Property (634)</b>	<b>557</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SANITATION CHARGE TO THE MUNICIPALITY	2,000	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2,000</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	13,376	1
Power and Fuel for Pumping (821)	4,484	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	3,808	8
Transportation Expenses (828)	916	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>22,584</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	4,443	11
Maintenance of Collection System Pumping Equipment (832)	75	12
Maintenance of Treatment and Disposal Plant Equipment (833)	696	13
Maintenance of General Plant Structures and Equipment (834)	16	14
<b>Total Maintenance Expenses</b>	<b>5,230</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	6,719	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>6,719</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	746	19
Office Supplies and Expenses (851)	998	20
Outside Services Employed (852)	5,501	21
Insurance Expense (853)	2,037	22
Employees Pensions and Benefits (854)	12,344	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	956	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>22,582</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>57,115</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	BASED ON WAGES ALLOCATED TO EACH DEPARTMENT	1,594	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		371	<b>2</b>
PSC Remainder Assessment	BASED ON PROPORTION OF WATER AND SEWER REVENUES	136	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>2,101</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	40,029	14,466	6
Collecting Mains and Accessories (313)	315,835	12,157	7
Interceptor Mains and Accessories (314)	8,680		8
Force Mains (315)			9
Other Collecting System Equipment (316)	100,118		10
<b>Total Collection System</b>	<b>464,662</b>	<b>26,623</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	5,287		11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	11,541		14
Other Power Pumping Equipment (324)	21,679		15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>38,507</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	100,100		17
Structures and Improvements (331)	515,840		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	1,927		52,568	6
Collecting Mains and Accessories (313)	5,714		322,278	7
Interceptor Mains and Accessories (314)			8,680	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			100,118	10
<b>Total Collection System</b>	<b>7,641</b>	<b>0</b>	<b>483,644</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			5,287	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			11,541	14
Other Power Pumping Equipment (324)			21,679	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>38,507</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			100,100	17
Structures and Improvements (331)			515,840	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	8,768	3,250	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>624,708</b>	<b>3,250</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>29</b>
Structures and Improvements (371)	125,353		<b>30</b>
Office Furniture and Equipment (372)	243		<b>31</b>
Computer Equipment (372.1)	1,815		<b>32</b>
Transportation Equipment (373)	11,893	12,231	<b>33</b>
Other General Equipment (379)	35,194	2,645	<b>34</b>
Other Tangible Property (390)			<b>35</b>
<b>Total General Plant</b>	<b>174,498</b>	<b>14,876</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,302,375</b>	<b>44,749</b>	
Common Utility Plant Allocated to Sewer Department			<b>36</b>
<b>Total utility plant in service</b>	<b>1,302,375</b>	<b>44,749</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>12,018</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>627,958</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>125,353</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>243</b>	<b>31</b>
Computer Equipment (372.1)			<b>1,815</b>	<b>32</b>
Transportation Equipment (373)	11,894		<b>12,230</b>	<b>33</b>
Other General Equipment (379)			<b>37,839</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>11,894</b>	<b>0</b>	<b>177,480</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,535</b>	<b>0</b>	<b>1,327,589</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>19,535</b>	<b>0</b>	<b>1,327,589</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	409				409	2	1
Sewer	6.000	9				9		2
<b>Total Utility</b>		<b>418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418</b>	<b>2</b>	



**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>					
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>
4.000	127				<b>127</b>
6.000	3,807				<b>3,807</b>
8.000	25,750	634	634		<b>25,750</b>
10.000	2,680				<b>2,680</b>
12.000	3,216	39	39		<b>3,216</b>
15.000	1,607				<b>1,607</b>
<b>Total Utility</b>	<b>37,187</b>	<b>673</b>	<b>673</b>	<b>0</b>	<b>37,187</b>

**1**

**2**

**3**

**4**

**5**

**6**

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Utility Plant in Service (Page S-07)

Account 373 - This is the 1/2 cost of a new truck used for the water and sewer utility. This was financed with utility cash reserves that were accumulated for this purpose.

Account 373 - This is the book cost of a retired vehicle that was replaced with a new truck.

Account 312 and 313 - These are costs associated with a street improvement project on Evergreen Street. These are replacements of water and sewer main, along with the applicable costs related to services (traps, valve boxes, manholes, etc...). No new services were added with this project, nor were any removed. This was financed with revenues provided from utility operations.

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### Sewer Mains (Page S-10)

These are costs associated with a street improvement project on Evergreen Street. These are replacements of water and sewer main, along with the applicable costs related to services (traps, valve boxes, manholes, etc...). No new services were added with this project, nor were any removed. This was financed with revenues provided from utility operations.

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